



# Instructions

## Purpose of Estimated Tax

The purpose of estimated tax is to provide a means for paying Alabama income taxes due on income other than salaries or wages. Estimated tax is only required from individuals whose income other than wages exceeds the amounts specified under "Who Must Pay Estimated Tax."

Every taxpayer must file an annual income tax return at the close of the taxable year. If the return indicates a balance due (tax owed exceeds tax paid through estimated and withholding tax), this balance must be remitted with the tax return. If tax paid exceeds tax due, the taxpayer will be entitled to a refund.

## Who Must Pay Estimated Tax

A payment of estimated tax shall be made by every individual subject to Alabama income tax if such individual can reasonably be expected, during the taxable year, to have income from sources other than wages in the case of a single person or married person filing separate return of \$1,875 or more; and, in the case of a married person living with spouse and filing a joint return of \$3,750 or more. If the amount of estimated tax due (line 11 of worksheet or line 1, Voucher 1, Form 40-ES) is less than one hundred dollars (\$100), no estimated tax is required to be filed.

## When and Where to File Estimated Tax

Your estimated tax must be filed on or before April 15, 2003, or on such later dates as specified under "Farmers." It should be mailed to the Alabama Department of Revenue, Individual Estimates, P.O. Box 327485, Montgomery, AL 36132-7485.

## Payment of Estimated Tax

Your estimated tax may be paid in full or in equal installments on or before April 15, 2003, June 15, 2003, September 15, 2003 and January 15, 2004. If the 15th falls on a Saturday, Sunday, or State holiday, the due date will then be consid-

ered the following business day. Checks or money orders should be made payable to the Alabama Department of Revenue.

## Changes In Income

Even though your situation on April 15 is such that you are not required to file estimated tax at that time, your expected income or tax credits may change so that you will be required to file estimated tax later. In such case, the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, if the change occurs after September 1. If, after you have filed a voucher, you find that your estimated tax is substantially increased or decreased as the result of a change in your income or tax credits, you should file an amended voucher on or before the next filing date - June 15, 2003, September 15, 2003, January 15, 2004.

## Farmers

If at least 2/3 of your estimated gross income for the taxable year is derived from farming, you may pay estimated tax at any time on or before February 15, 2004 instead of April 15, 2003. If you wait until February 15, 2004, you must pay the entire balance of the estimated tax. However, if farmers file their final tax return on or before February 28, 2004, and pay the total tax at that time, they need not file estimated tax.

## Fiscal Year

If you file your income tax return on a fiscal year basis, you will substitute for the dates specified in the above instructions the months corresponding thereto.

## Penalties for Underestimation

Penalties are provided for underestimating the Alabama income tax by more than 10% (33-1/3% for farmers).

## Instructions

1. Be sure you are using a form for the proper year. Do not use this form to file for any calendar year other than the year printed in bold type on the face of the form. Individuals who file on fiscal year basis (other than calendar year ending Dec. 31) should show beginning and ending dates of fiscal year in spaces provided on Form 40-ES and each payment voucher.
2. Enter your social security number in space provided. If joint voucher, enter spouse's number on the line after yours.
3. Enter your first name, middle initial, and last name. If joint estimated tax, show first name and middle initial of both spouses. (Example: John T. and Mary A. Doe).
4. Enter on line 1 the amount you computed your estimated tax to be from line 11 of the Form 40ES worksheet.
5. Enter on line 2 the the overpayment shown on your Alabama income tax return for last year which you elected to credit to your estimated tax for this year.
6. The amount to be shown on line 3 is determined by (A) the date you meet the requirements for filing a estimated tax, (B) the amount of credit, if any, for overpayment from last year or income taxes withheld. Any overpayment credit may be applied to your earliest installment or divided equally among all the installments for the year. See the following schedule:

| Requirements Met After & Before | Required Filing Date | Amt. Due With Voucher |
|---------------------------------|----------------------|-----------------------|
| 1-1-2003                        | 4-15-2003            | 1/4 of line 1         |
| 4-1-2003                        | 6-15-2003            | 1/3 of line 1         |
| 6-1-2003                        | 9-15-2003            | 1/2 of line 1         |
| 9-1-2003                        | 1-15-2004            | All of line 1         |

MAIL TO: Alabama Department of Revenue  
Individual Estimates  
P.O. Box 327485  
Montgomery, AL 36132-7485



## Instructions

1. Be sure you are using a form for the proper year.  
Do not use this form to file for any calendar year other than the year printed in bold type on the face of the form. Individuals who file on fiscal year basis (other than calendar year ending Dec. 31) should show beginning and ending dates of fiscal year in spaces provided on Form 40-ES and each payment voucher.
2. Enter your social security number in space provided. If joint voucher, enter spouse's number on line after yours.
3. Enter your first name, middle initial and last name. If joint voucher, show first name and middle initial of both spouses. (Example: John T. and Mary A. Doe).
4. Enter on line 1 the estimated tax for 2003 from line 11 of worksheet or line 1 of voucher 1.
5. Enter on line 2 the overpayment shown on your Alabama income tax return for last year which you elected to credit to this installment of your estimated tax for this year.
6. Enter on line 3 the amount remitted with this voucher.

| Requirements Met<br>After & Before | Required<br>Filing Date | Amt. Due With<br>Voucher |
|------------------------------------|-------------------------|--------------------------|
| 1-1-2003 4-2-2003                  | 4-15-2003               | 1/4 of line 1            |
| 4-1-2003 6-2-2003                  | 6-15-2003               | 1/3 of line 1            |
| 6-1-2003 9-2-2003                  | 9-15-2003               | 1/2 of line 1            |
| 9-1-2003 1-1-2004                  | 1-15-2004               | All of line 1            |

MAIL TO: Alabama Department of Revenue  
Individual Estimates  
P.O. Box 327485  
Montgomery, AL 36132-7485

## Instructions

1. Be sure you are using a form for the proper year.  
Do not use this form to file for any calendar year other than the year printed in bold type on the face of the form. Individuals who file on fiscal year basis (other than calendar year ending Dec. 31) should show beginning and ending dates of fiscal year in spaces provided on Form 40-ES and each payment voucher.
2. Enter your social security number in space provided. If joint voucher, enter spouse's number on line after yours.
3. Enter your first name, middle initial and last name. If joint voucher, show first name and middle initial of both spouses. (Example: John T. and Mary A. Doe).
4. Enter on line 1 the estimated tax for 2003 from line 11 of worksheet or line 1 of voucher 1.
5. Enter on line 2 the overpayment shown on your Alabama income tax return for last year which you elected to credit to this installment of your estimated tax for this year.
6. Enter on line 3 the amount remitted with this voucher.

| Requirements Met<br>After & Before | Required<br>Filing Date | Amt. Due With<br>Voucher |
|------------------------------------|-------------------------|--------------------------|
| 1-1-2003 4-2-2003                  | 4-15-2003               | 1/4 of line 1            |
| 4-1-2003 6-2-2003                  | 6-15-2003               | 1/3 of line 1            |
| 6-1-2003 9-2-2003                  | 9-15-2003               | 1/2 of line 1            |
| 9-1-2003 1-1-2004                  | 1-15-2004               | All of line 1            |

MAIL TO: Alabama Department of Revenue  
Individual Estimates  
P.O. Box 327485  
Montgomery, AL 36132-7485

## Instructions

1. Be sure you are using a form for the proper year.  
Do not use this form to file for any calendar year other than the year printed in bold type on the face of the form. Individuals who file on fiscal year basis (other than calendar year ending Dec. 31) should show beginning and ending dates of fiscal year in spaces provided on Form 40-ES and each payment voucher.
2. Enter your social security number in space provided. If joint voucher, enter spouse's number on line after yours.
3. Enter your first name, middle initial and last name. If joint voucher, show first name and middle initial of both spouses. (Example: John T. and Mary A. Doe).
4. Enter on line 1 the estimated tax for 2003 from line 11 of worksheet or line 1 of voucher 1.
5. Enter on line 2 the overpayment shown on your Alabama income tax return for last year which you elected to credit to this installment of your estimated tax for this year.
6. Enter on line 3 the amount remitted with this voucher.

| Requirements Met<br>After & Before | Required<br>Filing Date | Amt. Due With<br>Voucher |
|------------------------------------|-------------------------|--------------------------|
| 1-1-2003 4-2-2003                  | 4-15-2003               | 1/4 of line 1            |
| 4-1-2003 6-2-2003                  | 6-15-2003               | 1/3 of line 1            |
| 6-1-2003 9-2-2003                  | 9-15-2003               | 1/2 of line 1            |
| 9-1-2003 1-1-2004                  | 1-15-2004               | All of line 1            |

MAIL TO: Alabama Department of Revenue  
Individual Estimates  
P.O. Box 327485  
Montgomery, AL 36132-7485